


IN THE UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION

CLERK 
SO. DIST. OF GA.

UNITED STATES OF AMERICA,)

Plaintiff,)

v.)

CASE NO. CV416-171

OTHNIEL T. SMITH, III;)

STEPHEN S. PUTNAL; GEORGIA)

DEPARTMENT OF REVENUE;)

COASTAL PHARMACY LABS, LLC,)

d/b/a Coastal Compounding)

Pharmacy, tenant in)

possession; and BLAIR H.)

GERMAN, d/b/a German Systems,)

tenant in possession;)

Defendants.)

GEORGIA DEPARTMENT OF)

REVENUE,)

Cross-claimant,)

v.)

OTHNIEL T. SMITH, III,)

Cross-defendant.)

O R D E R

Before the Court is the Government's Consent Motion for Order of Distribution. (Doc. 63.) In the Consent Motion for Order of Distribution, the Government requests this Court enter an order directing the distribution of the proceeds of the sale and rental of the real property

located at 6709 Forest Park Drive, Savannah, GA 31406 (Chatham County PIN 2-0535-03-064) (the "Subject Property") (Id. at 1.) After careful consideration, the Court **GRANTS** the Government's Consent Motion for Order of Distribution (Doc. 63).

Accordingly, it is **ORDERED** that the proceeds of the sale of the Subject Property in the amount of \$398,081.95 be distributed as follows:


- a. To Kay Putnal, executrix of the Estate of Stephen S. Putnal, (payable to Kay Putnal and sent to 646 Arch Street, Macon, Georgia 31201): **\$199,040.98;**
- b. To the Georgia Department of Revenue (payable to the Georgia Department of Revenue and sent to Mitchell P. Watkins, Assistant Attorney General, 40 Capital Square, S.W., Atlanta, GA 30334), for its state tax execution for the tax year 2006: **\$45,228.26;**
- c. To the United States (payable to the United States Department of Justice and sent to U.S. Department of Justice, Tax Division, P.O. Box 310, Ben Franklin Station, Washington, D.C. 20044) for application against the outstanding federal tax liabilities of Othniel T. Smith, III for his 2006, 2009, and 2010 federal income tax liabilities: all remaining funds, estimated to total **\$153,812.71;**

It is **FURTHER ORDERED** that the proceeds of the rental of the Subject Property in the amount of **\$17,431.69 plus any accrued interest** be distributed to the United States (payable to the United States Department of Justice, and sent to U.S. Department of Justice, Tax Division, P.O. Box 310, Ben Franklin Station, Washington, D.C. 20044) for application against the outstanding federal tax liabilities of Othniel T. Smith, III for his 2006, 2009, and 2010 federal income tax liabilities.

On August 3, 2017, this Court entered an order granting the Government a default judgment against Defendants Othniel T. Smith, III, Coastal Pharmacy Labs, LLC, and Blair H. German and finding that Defendant Smith is indebted to the United States for unpaid federal income tax liabilities. (Doc. 34.) In the order, however, the Court reserved entering a final judgment until the manner in which the tax liens would be foreclosed on the Subject Property was determined. (Id. at 4.) The Government now requests entry of a final judgment in this action in light of the fact that the Subject Property has been sold and the distribution of the proceeds is forthcoming. (Doc. 63 at 4 n.2.) The Government requests that the Court enter final

judgment in the amount specified in the prior order. (Id.)
Therefore, as there is no longer a question about the
manner in which the tax liens will be foreclosed on, the
Clerk of Court is **DIRECTED** to enter final judgment in this
case in accordance with the terms of this Court's **August 3,**
2017 order and close this case.

SO ORDERED this 26th day of September 2019.



WILLIAM T. MOORE, JR.
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA